



# RECORDS RETENTION SCHEDULE

COUNTY TREASURER

Schedule date: June 1987



Prepared by  
**LOCAL RECORDS BRANCH**  
Public Records Division  
Kentucky Department for Libraries and Archives

Printed with State Funds

# **AGENCY FUNCTION AND RECORDS SUMMARY**

## **County Treasurer**

The office of county treasurer did not come into existence until 1893. Prior to that time the clerks of the county and circuit courts received money from the various collecting officials and accounted for such sums. An act approved February 27, 1893, first provided for the creation and regulation of the office of county treasurer and stipulated that the treasurer must be at least thirty years old and a citizen of the state.

The county treasurer is required to keep an office at the county seat open at all reasonable times for the collection of money, and to hold books open to inspection by the fiscal court or any member, at all times, and open to inspection of any taxpayer of the county at all reasonable times. When vacating office, the Treasurer delivers all books, papers, and other records of the office to a successor, and makes a complete and final settlement of accounts with the fiscal court.

An act of 1893, authorized the county treasurer to: receive and receipt for all moneys due the county from the collecting officers, or from any person whose duty it was to pay money into the county treasurer, all moneys so received to be held subject to the order of the fiscal court; institute actions in the county's name, when directed by the fiscal court, against delinquent sheriffs or collectors of the county, and against anyone failing to pay over to him, on demand, money due the county; keep an accurate set of books showing receipts and disbursements in separate and distinct accounts, and disburse money for only such purpose as that for which it was received; balance books on the first day of each month to show the correct amount on hand belonging to each fund on the day the balance is made; and keep a record of suits filed by (or) in the county's behalf. The Treasurer reports to the county judge, in writing, all money paid; settles accounts, whenever required by the fiscal court, and makes a complete settlement each April; receives from the sheriff or other collecting officers of the county, at stated times, money collected for the county and submits all settlements for the approval of the fiscal court, such settlements to be recorded by the county court clerk in a book kept for the purpose, and the original to be filed in the county clerk's office and preserved as record of the fiscal court.

# RECORDS RETENTION SCHEDULE

## Signature Page

County Model	June 1987
Agency	Schedule Date
County Treasurer	March 1993
Unit	Change Date
	3/11/93
	Date Approved by Commission

## APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Agency Head	Date of Approval
Agency Records Officer	Date of Approval
<i>Richard L. Jelding</i>	March 2, 1993
State Archivist and Records Administrator	Date of Approval
Director, Public Records Division	March 11, 1993
<i>[Signature]</i>	Date of Approval
Chairman, Archives and Records Commission	

The undersigned Public Records Division staff have examined the record items and recommend the disposition as shown:

<i>Frank R. Sewster</i>	3-1-1993
Records Analyst/Regional Administrator	Date of Approval
<i>Jim Smith</i>	3/1/93
Appraisal Archivist	Date of Approval
<i>Harrell Galt</i>	3/1/93
State/Local Records Branch Manager	Date of Approval

The determination as set forth meets with my approval.

<i>A. B. Chandler III by HSA</i>	3/10/93
Auditor of Public Accounts	Date of Approval

# RECORDS RETENTION SCHEDULE

County Treasurer

STATE ARCHIVES AND RECORDS COMMISSION

Public Records Division

Kentucky Department for Libraries and Archives

Schedule Date:

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L5228	Periodic Reports from Local Agencies -- (Includes Sheriff's Monthly Report of Franchise Taxes Collected; Sheriff's Monthly Report of Property Taxes Collected; County Clerk's Monthly Report of Motor Vehicle Property Taxes Collected)	3	Destroy after audit
L1600	Re-Cap Sheet	3	Destroy after audit.
L1608	Annual Social Security Deposit Register	5	Destroy after audit.
L1610	Quarterly Report of Covered Wages Paid by Reimbursing Employers -- (UI-3R)	3	Destroy after audit.
L1611	Statement of Benefit Charges/Request for Reimbursement -- (UI-448-R-SM)	3	Destroy after audit.
L1612	Quarterly Workers Compensation/Unemployment Insurance Report on Wages	3	Destroy after audit.
L1613	Annual Self-Audit Payroll Report	3	Destroy after audit.
L1614	Occupational License and Permits	3	Destroy after audit.
L1616	Occupational Payroll Tax Questionnaire -- (License Fee Application)	1	Destroy 5 years after termination of business.
L1630	Precinct Listing	1	Destroy.
L1631	Election Worker Signature List	3	Destroy after audit.
L1632	Election Expense Recap	3	Destroy after audit.
L1633	Volunteer Employees Form for Workers Compensation	3	Destroy after audit.
L1644	OSHA Number 200-S	3	Destroy

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*C = Confidential Record      I = Indefinite      P = Permanent      V = Vital Record*

# RECORDS RETENTION SCHEDULE

County Treasurer

STATE ARCHIVES AND RECORDS COMMISSION

Public Records Division

Kentucky Department for Libraries and Archives

Schedule Date: June 10, 1987

Series No.	Record Title and Description	Retain at Agency (Years)	Disposition Instructions
L1652	Accident Reports	3	Destroy.
L1654	Injury Reports	5	Destroy.

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